



BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 20.03.2018

CORAM:

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THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN

W.P. (MD) No. 4193 of 2018

and

W.M.P(MD)No.4341 of 2018

Tvl.Subash Engineers & Contractors,
Rep. by its Proprietor: V.Suresh,
A.V.M.Farm, Perumal Kovil Valasu,
Thirumalai Gowdan Valasu (PO),
Odenchatram Taluk.

.. Petitioner

Vs.

The Assistant Commissioner (CT)-II, (FAC),
Palani Assessment Circle.

.. Respondent

PRAYER: Petition filed under Article 226 of the Constitution of India to issue a Writ of Certiorarified Mandamus, calling for the records on the file of the respondent in TIN No.33985361664/2014-2015 dated 31.10.2017, quash the same and further direct the respondent to afford an opportunity to the petitioner to file their objections and produce their books of accounts.

For petitioner	: Mr.A.Chanrasekaran
For respondent	: Mrs.S.Srimathy Special Government Pleader

ORDER

The petitioner is an assessee registered with the respondent. The respondent issued pre-revision notices to the petitioner. The petitioner on account of his domestic circumstances did not respond. The petitioner's father was in deathbed. In fact, he subsequently passed away in January 2018. On account of this, the petitioner could not avail the opportunity of personal hearing. The respondent cannot be faulted for having pass the final order.

2.The learned counsel appearing for the writ petitioner on instructions submits that the petitioner shall remit the 10% of the tax to the respondent without prejudice to his contention on or before 31.03.2018. This undertaking is recorded. Therefore, in the interest of justice, this Court quashes the impugned order and remits the matter to the file of the respondent.



3.This writ petition is allowed accordingly. No costs.
Consequently, connected miscellaneous petition is closed.

Sd/-

Assistant Registrar

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/True Copy/

Sub Assistant Registrar

To:

The Assistant Commissioner (CT)-II, (FAC),
Palani Assessment Circle.

+1cc to Mr.A.Chanrasekaran, Advocate SR.No.56496

+1cc to The Spl. Government Pleader Sr.No.56935

SKN

VB/SKN/RSK/SAR1/28/05/2018/2P/4C

ORDER MADE IN
W.P. (MD) No. 4193 of 2018
20.03.2018